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Bulletin Tax

Tax Bulletin 9-08

Effective Date: Jan. 1, 2009

Re: Sales Tax Rate and 2008 Legislative Changes

Sales and Use Tax Rate Changes Effective Jan. 1, 2009

- The statewide tax rate will increase .05 percent, affecting all rates throughout Utah (2008 HB 359, *Tax Changes*). See the new combined rate for all localities online at **tax.utah.gov/sales/rates.html**. This increase will also affect the tax calculation for residential fuel sales.
- Utah County will impose an airport, highway and public transit tax. The tax rates for all Utah County localities will increase .25 percent. The new combined rate will be:
 - 6.85 percent in Orem.
 - 6.75 percent in Alpine, American Fork, Lehi, Lindon, Mapleton, Payson, Pleasant Grove, Provo, Provo Canyon, Salem, Highland, Spanish Fork, Springville and Cedar Hills.
 - 6.50 percent for all other locations in Utah County.
- Riverdale (Weber County) will impose the city or town option tax. The new combined rate will be 7.05 percent.

Sellers must collect these new rates on all taxable transactions in these locations starting Jan. 1, 2009.

Sales and Use Tax Returns will show the new tax rates starting with the January period (monthly filers), the January - March period (quarterly filers) or the January - December period (annual filers).

2008 Legislative Sales Tax Changes

Tax Rates for Lease Payments

Rules for applying tax rates to recurring lease payments will change Jan. 1, 2009. You may be affected if you lease tangible personal property to customers. Find more information online at **tax.utah.gov/sales** and in Publication 25, *Sales and Use Tax General Information*.

2008 Second Special Session

Effective Oct. 1, 2008, the exemption from sales and use tax for aircraft parts and equipment has changed. Find more information online at **tax.utah.gov/sales** and in Publication 25, *Sales and Use Tax General Information*.

For these changes and other sales tax information, see **tax.utah.gov/sales**.



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Changes in Utah laws or Tax Commission rules may supersede this Tax Bulletin. For the most current state and local tax information, including local sales tax rates, visit tax.utah.gov.